

Exhibit C

JAMES G. NIVEN
VICE CHAIRMAN

27 February 2003

Mary Rozell
50 West 9th Street
Apt. # 6D
New York, NY

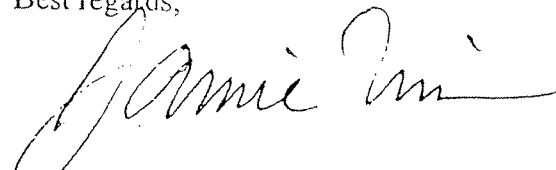
Dear Ms. Rozell,

Enclosed please find our brief proposal containing preliminary estimates for property belonging to Mrs. Ross Holst.

We would be happy meet with you and Mrs. Ross Holst to discuss how we may be of help to you in the future.

Please feel free to contact me with any questions you may have.

Best regards,



James G. Niven

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